



COMPTROLLER

UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON DC 20301-1100

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FOREWORD

This Volume of the Department of Defense Financial Management Regulation (DoDFMR) is issued under the authority of DoD Instruction 7000.14, "DoD Financial Management Policy and Procedures." It governs financial management by establishing and enforcing requirements, principles, standards, systems, procedures, and practices necessary to comply with financial management statutory and regulatory requirements applicable to the Department of Defense. It directs financial management requirements, systems, and functions for all appropriated, nonappropriated, working capital, revolving and trust fund activities. In addition, it directs statutory and regulatory financial reporting requirements.

This Volume of the Regulation contains provisions covering financial authorizations for contract Payments and collections. This Volume incorporated some of the payment policy and procedures from the Defense Logistics Agency Manual, 7000.1, Accounting and Finance Manual; Army Regulation 37-1; Air Force Regulation 177-102; Navy Comptroller Manual NAVSO P-1000, Volume 4; Marine Corps 4200.15F, Marine Corps Purchasing Procedures Manual, and Marine Corps Orders 7000.16, 7000.17, and 7000.18; and DoD Accounting Manual 7220.9-M.

This Volume of the Regulation applies to the Office of the Secretary of Defense, the Military Departments, the Chairman, Joint Chiefs of Staff and Joint Staff; the Unified Combatant Commands, the Inspector General of the DoD, the Defense Agencies, and the DoD Field Activities (hereafter referred to collectively as "DoD Components").

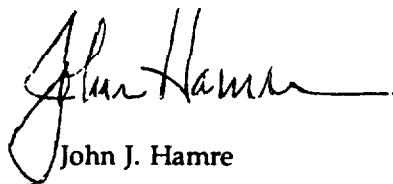
This Volume of the Regulation is effective immediately and is mandatory for use by all DoD Components. Heads of DoD Components shall ensure that it is adhered to in day-to-day operations and in the design, modification, and maintenance of their Component's financial management and reporting system or systems. The Heads of DoD Components shall not issue supplementary directives/regulations without the prior written approval of the Office of the Under Secretary of Defense (Comptroller).

The reporting requirements contained in this regulation are exempt from licensing in accordance with the DoD 8910.1-M, "Procedures for Management of Information Requirements," paragraph E.4.f., November 1986.

Forward recommended changes to this Volume of the Regulation through channels to the address below. Submit requests for deviations from or exceptions to specific standards, with justification to:

Office of the Under Secretary of Defense (Comptroller)
1100 Defense Pentagon
Washington, DC 20301-1100

The Defense Finance and Accounting Service will provide copies of this Volume of the Regulation through its normal publications channels. Other Federal Agencies and the public may obtain copies of this Volume from the National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161, telephone (703) 487-4650.


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